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Dear Chairman Merrin, Vice Chairman Riedel, Ranking Member Sobecki, and Members of the Committee, thank you for this opportunity provide testimony in favor of H.B. 482, a bill to create a tax fraud study commission I am Adam Mathews. I am Vice Mayor of Lebanon, Ohio, an attorney, and a small businessman. I am speaking in support of this legislation to ensure a fair economic environment for our communities, protections for our workers, and to lower the tax burden for our honest citizens of Ohio.

In my practice and in my elected office, I have had the opportunity to work alongside numerous businesses. Each one, from the couple running a cookie shop to the industrial packaging company, provides dignity to their workers, goods and services to their customers, and an anchor in the community around which to build our lovely cities and townships. This commission, especially with its focus on fraud by taxpayers operating a trade or business and on fraud related to the misclassification of workers as employees or independent contractors, is a good step forward to protecting our businesses, workers, and taxpayers.

For businesses, a legal framework that is clear, concise, and followed allows all economic entities to compete fairly with their wages and prices. Ambiguity in the law is a tax on businesses, paid to lawyers or accountants, and hinders growth and productivity. Providing clear rules and enforcing them allows everyone from shops to roofers to manufacturing centers know how to treat and pay those working for them, as well as how their competitors are doing the same.

For workers, ensuring businesses are classifying them properly helps ensure they receive the protections given to employees. Each person has an inherent dignity that should be protected and recognized, including in their place of employment or when they are contracting. When businesses are skirting their duties to those working for them, that dignity can be harmed or overlooked.

For taxpayers, stopping fraud and providing clarity are clear benefits. This Commission, and the steps flowing from it, could save taxpayers real money while maintaining the great services we expect from the State of Ohio. Our taxpayers could see lower taxes with passage.

I would like to thank Representatives Al Cutrona and Jay Edwards for introducing House Bill 482, and our nearby Representatives Tom Brinkman and Jean Schmidt for cosponsoring. The formation of a Tax Fraud Commission will provide guidance on how to best protect the taxpayers, workers, and businesses of Ohio, and I hope this bill moves forward with passage.

Respectfully,

/Adam Mathews/

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